

To the directors of OARS Limited

Company Number 07220176

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4 February 2014

Statement under Section 519 Companies Act 2006.

In accordance with Section 519, we detail the following circumstances connected with our ceasing to hold office as auditors of OARS Limited which we consider should be brought to the attention of members and/or creditors of the company.

The directors have asked us to resign following the company being put into liquidation.

*BDO LLP*

BDO LLP

